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IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re: Chapter 11

CIRCUIT CITY STORES, INC., et al.,. : Case No. 08-35653-KRH

Telecopy: (804) 783-0178

Debtors. : (Jointly Administered)

NOTICE OF LIQUIDATING TRUST'S SIXTIETH OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN LATE CLAIMS)

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Sixtieth Omnibus Objection to Claims (Disallowance of Certain Late Claims) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to disallow certain late claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO: <u>Claim Claim Reference</u> <u>Number Amount Objection</u>

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON NOVEMBER 29, 2012, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

<u>Critical Information for Claimants</u> Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is <u>4:00 p.m.</u> (Eastern Time) on November <u>29, 2012 (the "Response Deadline")</u>.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED <u>AND</u> RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is <u>actually received</u> on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court United States Bankruptcy Court 701 East Broad Street – Room 4000 Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. (admitted *pro hac vice*) PACHULSKI STANG ZIEHL & JONES LLP 10100 Santa Monica Boulevard Los Angeles, California 90067-4100

Telephone: (310) 277-6910 Telecopy: (310) 201-0760 Lynn L. Tavenner, Esq. (VA Bar No. 30083 Paula S. Beran, Esq. (VA Bar No. 34679) TAVENNER & BERAN, PLC 20 North Eighth Street, 2nd Floor

Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

The status hearing on the Objection will be held at <u>2:00 p.m. (Eastern Time) on</u> <u>December 6, 2012 at:</u>

United States Bankruptcy Court 701 East Broad Street – Courtroom 5000 Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do <u>not</u> need to appear at the status hearing on the Objection.

<u>Procedures for Filing a Timely Response and</u> <u>Information Regarding the Hearing on the Objection</u>

<u>Contents</u>. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the

- specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;
- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; <u>provided</u>, <u>however</u>, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subjection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

<u>Failure to File Your Timely Response</u>. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

<u>Each Objection Is a Contested Matter</u>. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy

Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

<u>Requests for Information</u>. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of <u>www.kccllc.net/circuitcity</u>.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: September 27, 2012

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)
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-and-

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Counsel for the Circuit City Stores, Inc. Liquidating Trust

EXHIBIT 1

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- and –

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New York, New York 10017
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Counsel to the Circuit City Stores, Inc. Liquidating Trust

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Counsel to the Circuit City Stores, Inc. Liquidating Trust

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

	X	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., et al.,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
	:	Jointly Administered
	X	•

LIQUIDATING TRUST'S SIXTIETH OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN LATE CLAIMS)

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidating of Circuit City Stores, Inc. and its Affiliated

Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan") in the above-captioned cases, hereby files this Liquidating Trust's Sixtieth Omnibus Objection to Claims (Disallowance of Certain Late Claims) (the "Objection"), and hereby moves this court (the "Court"), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

- 2. On November 10, 2008 (the "Petition Date"), the debtors in the above-captioned cases (the "Debtors")¹ filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.
- 3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

"Creditors' Committee").

- 4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).
- 5. On December 10, 2008, the Court entered that certain *Order*Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002,

 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").
- 6. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").
- 7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).
- 8. On November 12, 2008, this Court entered that certain *Order*Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims

 Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and

Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").

- 9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the "503(b)(9) Bar Date").
- 10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in <u>The New York Times</u> (Docket No. 549), <u>The Wall Street Journal</u> (Docket No. 548), and <u>The Richmond Times-Dispatch</u> (Docket No. 547).
- 11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.
- 12. On April 1, 2009, this Court entered an *Order Establishing Omnibus*Objection Procedures and Approving the Form and Manner of Notice of Omnibus

 Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").
- 13. On May 15, 2009, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting*

Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Claims Bar Date Order").

- 14. Pursuant to the Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the "Claims Bar Date Notice").
- Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Richmond Times-Dispatch (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).
- 16. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.
- 17. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan (Docket No. 8555) (the "Confirmation Order").
- 18. Pursuant to the Plan and Confirmation Order, the deadline for requests for payment of Administrative Claims that arose on and after January 1, 2010 up to and through the Effective Date was January 3, 2011 (the "Final Administrative Bar Date").

- 19. On November 3, 2010, KCC served a copy of the *Notice of (I)*Confirmation of Modified Second Amended Joint Plain of Liquidation of Circuit City

 Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official

 Committee of Creditors Holding General Unsecured Claims Under Chapter 11 of the

 Bankruptcy Code, (II) the Occurrence of the Effective Date and (III) the Deadlines for

 Filing Administrative Claims, Final Fee Applications and Rejection Damages Claims

 (Docket No. 8865), which included notice of the Final Administrative Bar Date, on the

 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors'

 equity holders, and certain other parties (Docket No. 8947).
- 20. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

- 21. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as <u>Exhibit A</u>, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, disallowing each of the claims identified on <u>Exhibit C</u> attached hereto.
- 22. For ease of reference, attached hereto as <u>Exhibit B</u> is an alphabetical listing of all claimants whose claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.
- 23. The basis for disallowance of the claims listed on <u>Exhibit C</u> attached hereto (the "Late Claims") is that each of the Late Claims was filed subsequent to the relevant bar date. The disallowance of each of the Late Claims set forth on <u>Exhibit C</u> is appropriate under the applicable Bar Date Order as well as under applicable law.

- extremely important purposes. "The requirement of a Bar Date in Chapter 11 enables the debtor...to establish the universe of claims with which it must deal and the amount of those claims." *See In re A.H. Robins Co.*, 129 B.R. 457, 459 (Bankr. E.D. Va. 1991). Premised on the imperative purpose of finality of asserting claims against a debtor, courts have not allowed claims filed by creditors after the bar date, absent special circumstances. *See In re Provident Hosp., Inc.*, 122 B.R. 683, 685 (D. Md. 1990), *aff'd*, 943 F.2d 49 (4th Cir. 1991) (unpublished opinion) ("Because Bean did not timely file his bankruptcy claim after having been given constitutionally sufficient notice, his claim is barred under well-settled authority, 11 U.S.C. 1141(d) and Bankruptcy Rule 3003 (c) (2).").
- 25. Each Late Claim was filed in the present cases after the applicable bar date had passed. Accordingly, pursuant to the applicable Bar Date Order, these Late Claims are "forever barred, estopped, and permanently enjoined from asserting such claim against the Debtors…"
- 26. It is essential for the Liquidating Trust to establish the proper liabilities asserted against the Debtors. In order to achieve the imperative of finality in the claims process, the Liquidating Trust requests that this Court disallow the Late Claims identified on Exhibit C in their entirety and for all purposes in these bankruptcy cases.

RESERVATION OF RIGHTS

27. The Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Late Claim or Claimant herein.

NOTICE AND PROCEDURE

28. Notice of this Objection has been provided to all Claimants with

Late Claims that are the subject to this Objection as identified on Exhibit C, and to parties-in-interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's Late Claim is listed.

response to this Objection by 4:00 P.M. (Eastern) on November 29, 2012 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at 2:00 P.M. (Eastern) on December 6, 2012 and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form

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² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

attached hereto as <u>Exhibit A</u>, disallowing each of the Late Claims identified on <u>Exhibit C</u> attached hereto.

COMPLIANCE WITH BANKRUPTCY RULE 3007 AND THE OMNIBUS OBJECTION PROCEDURES ORDER

30. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

31. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

32. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia September 27, 2012

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner_

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) 20 North Eighth Street, 2nd Floor Richmond, Virginia 23219 (804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. 10100 Santa Monica Boulevard Los Angeles, California 90067-4100 (310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP Robert J. Feinstein, Esq. 780 Third Avenue, 36th Floor New York, New York 10017 (212) 561-7700

Counsel to the Circuit City Stores, Inc. Liquidating Trust

EXHIBIT A

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Counsel to the Liquidating Trustee

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Telecopy: (804) 783-0178

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

	X	
In re:	:	Chapter 11
CIDCUIT CITY STORES INC 1	:	C N- 00 25(52 (VDII)
CIRCUIT CITY STORES, INC., et al.,	:	Case No. 08-35653 (KRH)
Debtors.	:	
	:	Jointly Administered
	X	

ORDER SUSTAINING LIQUIDATING TRUST'S SIXTIETH OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN LATE CLAIMS)

THIS MATTER having come before the Court³ on the Liquidating Trust's Sixtieth

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

Omnibus Objection to Claims Omnibus Objection to Claims (Disallowance of Certain Late Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit C attached to the Objection be disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

- 1. The Objection is SUSTAINED.
- 2. The Late Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
- 4. The Liquidating Trust's rights to object to any claim including (without limitation) the Late Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.
 - 5. The Liquidating Trust shall serve a copy of this Order on the

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claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia ______, 2012

HONORABLE KEVIN R. HUENNEKENS UNITED STATES BANKRUPTCY JUDGE WE ASK FOR THIS:

TAVENNER & BERAN, PLC

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) 20 North Eighth Street, 2nd Floor Richmond, Virginia 23219 (804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. 10100 Santa Monica Boulevard Los Angeles, California 90067-4100 (310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP Robert J. Feinstein, Esq. 780 Third Avenue, 36th Floor New York, New York 10017 (212) 561-7700

Counsel to the Circuit City Stores, Inc. Liquidating Trust

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner Lynn L. Tavenner In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT B

Claim Holder	Claim Number	Exhibit
Anthony W Givens Jr	15208	Exhibit C
6008 Hope Dr	2001520801	INVALID CLAIMS TO BE EXPUNGED
Temple Hills, MD 20748		
BRENDALY GARZA	14398	Exhibit C
505 Musket Dr	2001439801	INVALID CLAIMS TO BE EXPUNGED
Laredo , TX 78046-5159		
CHRISTOPHER BILLAND	14394	Exhibit C
92 993 Puanihi St	2001439401	INVALID CLAIMS TO BE EXPUNGED
Kapolei, HI 96707		
CHRISTOPHER RAMON EVERAGE	13215	Exhibit C
7373 Ardmore St No 1129	2001321501	INVALID CLAIMS TO BE EXPUNGED
Houston, TX 77054-4214		
Corey R Telfair	15160	Exhibit C
1322 Carson Dr	2001516001	INVALID CLAIMS TO BE EXPUNGED
D		
Prattville, AL 36067 DANIEL M POOLE	14404	Exhibit C
DANIEL WI POOLE	14404	INVALID CLAIMS TO
200 E Holly Oak Rd	2001440401	BE EXPUNGED
Wilmington , DE 19809		
DENNIS JASON HUGHES	13748	Exhibit C
2581 County Rd 12	2001374801	INVALID CLAIMS TO BE EXPUNGED
Headland, AL 36345-6318		
GREG HARRIS JR	14451	Exhibit C
5622 Gatewood St	2001445101	INVALID CLAIMS TO BE EXPUNGED
Houston, TX 77053		

In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT B

Claim Holder	Claim Number	Exhibit						
INFANTINO, SARAH	14227	Exhibit C						
927 Union St	2001422701	INVALID CLAIMS TO BE EXPUNGED						
Leominster, MA 01453-5180								
JACQUELINE HARRIS	14531	Exhibit C						
1581 Oakland Chase Pkwy	2001453101	INVALID CLAIMS TO BE EXPUNGED						
Richmond, VA 23231-5745								
Jessica Bruntz	15225	Exhibit C						
101 Corona Ct	2001522501	INVALID CLAIMS TO BE EXPUNGED						
Corralitos, CA 95076								
JOSEPH L WEBB	13221	Exhibit C						
621 W South St	2001322101	INVALID CLAIMS TO BE EXPUNGED						
Clinton, IL 61727-2124								
KAPLAN, ALAN	14013	Exhibit C						
4324 Fallbrook Blvd	2001401301	INVALID CLAIMS TO BE EXPUNGED						
Palm Harbor, FL 34685								
KOPINSKI, AARON	14155	Exhibit C						
1870 Wicker Woods Dr	2001415501	INVALID CLAIMS TO BE EXPUNGED						
Maidens, VA 23102								
LAMAR, JAIME LYNN	14182	Exhibit C						
605 Colony Drive	2001418201	INVALID CLAIMS TO BE EXPUNGED						
Edmond, OK 73003								
LINDA WHITE	14891	Exhibit C						
172 Helen St	2001489101	INVALID CLAIMS TO BE EXPUNGED						
Hamden, CT 06514								

In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT B

Claim Holder	Claim Number	Exhibit
LINDA WHITE	13239	Exhibit C
172 Helen St	2001323901	INVALID CLAIMS TO BE EXPUNGED
Hamden, CT 06514		
MARCOS SAWICKI	14888	Exhibit C
590 BLADEN	2001488801	INVALID CLAIMS TO BE EXPUNGED
LAVAL, QC H7W 4S1		
MARGARET SHEEHAN	14665	Exhibit C
23099 Barwood Ln N Bldg 3	2001466501	INVALID CLAIMS TO BE EXPUNGED
Boca Raton, FL 33428-6727		
MARK CUSTODIO	14407	Exhibit C
15 Popular St	2001440701	INVALID CLAIMS TO BE EXPUNGED
Port Jefferson Station, NY 1177		
MICHAEL S PAYNE	14327	Exhibit C
2401 Regency Rd Ste 302	2001432701	INVALID CLAIMS TO BE EXPUNGED
Lexington, KY 40503-2914		
OLIVIA GELLER	13843	Exhibit C
5750 W Centinela Ave No 424	2001384301	INVALID CLAIMS TO BE EXPUNGED
Los Angeles , CA 90045		
PERRY, ROBERT	14187	Exhibit C
1808 Canyon Dr	2001418701	INVALID CLAIMS TO BE EXPUNGED
Los Angeles, CA 90028		
RICHARDSON, SUSAN	13958	Exhibit C
4720 Sadler Green Pl	2001395801	INVALID CLAIMS TO BE EXPUNGED
Glen Allen, VA 23060		

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EXHIBIT B

Claim Holder	Claim Number	Exhibit
SEVERN M DEMOTT	14329	Exhibit C
7702 Sunderland Rd	2001432901	INVALID CLAIMS TO BE EXPUNGED
Richmond, VA 23229		
STEVEN P PAPPAS	13065	Exhibit C
4413 Chartwell Rd	2001306502	INVALID CLAIMS TO BE EXPUNGED
Midlothian, VA 23113		
TABAKOVIC, ELVIR	14701	Exhibit C
700 SUNBROOK	2001470101	INVALID CLAIMS TO BE EXPUNGED
GRAND RAPIDS, MI 49508		
Tammy C Goode	15173	Exhibit C
4537 Mockingbird Ln	2001517301	INVALID CLAIMS TO BE EXPUNGED
Maiden, NC 828-446-8572		
VENTANILLA, MANUEL GUTLAY	13649	Exhibit C INVALID CLAIMS TO
1808 Plz Del Amo Apt 4	2001364901	BE EXPUNGED
Torrance, CA 90501-4520		
William F Harmon	15231	Exhibit C
2425 Sage Rd Apt No 26	2001523101	INVALID CLAIMS TO BE EXPUNGED
Houston, TX 77056		
William F Harmon	15232	Exhibit C
2425 Sage Rd Apt No 26	2001523201	INVALID CLAIMS TO BE EXPUNGED
Houston, TX 77056		
William F Harmon	15233	Exhibit C
2425 Sage Rd Apt No 26	2001523301	INVALID CLAIMS TO BE EXPUNGED
Houston, TX 77056		

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In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
5/28/2009	13065 2001306502	STEVEN P PAPPAS 4413 Chartwell Rd Midlothian, VA 23113		\$251,999.98	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
6/1/2009	13215	CHRISTOPHER RAMON EVERAGE		\$800.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and,
	2001321501	7373 Ardmore St No 1129 Houston, TX 77054-4214				0 0 1 2 5 1 1 1 1		therefore, should be expunged.
6/1/2009	13221 2001322101	JOSEPH L WEBB 621 W South St Clinton, IL 61727-2124		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
6/1/2009	13239 2001323901	LINDA WHITE 172 Helen St		\$614.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Hamden, CT 06514						

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In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
6/26/2009	13649 2001364901	VENTANILLA, MANUEL GUTLAY 1808 Plz Del Amo Apt 4 Torrance, CA 90501-4520	Manuel Gutlay Ventanilla	\$550.00	U	CIRCUIT CITY STORES WEST COAST, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
6/22/2009	13748 2001374801	DENNIS JASON HUGHES 2581 County Rd 12 Headland, AL 36345-6318		\$75,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
6/29/2009	13843 2001384301	OLIVIA GELLER 5750 W Centinela Ave No 424 Los Angeles , CA 90045		\$2,240.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
6/30/2009	13958 2001395801	RICHARDSON, SUSAN 4720 Sadler Green Pl Glen Allen, VA 23060		\$20,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.

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EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
6/22/2009	14013 2001401301	KAPLAN, ALAN 4324 Fallbrook Blvd		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Palm Harbor, FL 34685						
6/30/2009	14155 2001415501	KOPINSKI, AARON 1870 Wicker Woods Dr		\$79,999.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Maidens, VA 23102						
6/30/2009	14182 2001418201	LAMAR, JAIME LYNN 605 Colony Drive		\$10,954.88	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Edmond, OK 73003						
6/30/2009	14187 2001418701	PERRY, ROBERT 1808 Canyon Dr		\$2,320.08	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Los Angeles, CA 90028						

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EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
6/30/2009	14227 2001422701	INFANTINO, SARAH 927 Union St		\$1,268.42	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Leominster, MA 01453-5180						
7/1/2009	14327 2001432701	MICHAEL S PAYNE 2401 Regency Rd Ste 302 Lexington, KY 40503-2914	J Robert Cowan	\$17,600.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
7/1/2009	14329 2001432901	SEVERN M DEMOTT 7702 Sunderland Rd		\$135,710.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Richmond, VA 23229						
6/23/2009	14394 2001439401	CHRISTOPHER BILLAND 92 993 Puanihi St		\$3,725.65	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Kapolei, HI 96707						

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EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
6/30/2009	14398 2001439801	BRENDALY GARZA 505 Musket Dr Laredo , TX 78046-5159		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
7/1/2009	14404 2001440401	DANIEL M POOLE 200 E Holly Oak Rd Wilmington , DE 19809		\$15,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
7/1/2009	14407 2001440701	MARK CUSTODIO 15 Popular St Port Jefferson Station, NY 11776		\$15,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
7/1/2009	14451 2001445101	GREG HARRIS JR 5622 Gatewood St Houston, TX 77053		\$13,011.84	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.

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EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
7/23/2009	14531 2001453101	JACQUELINE HARRIS 1581 Oakland Chase Pkwy Richmond, VA 23231-5745		\$6,307.20	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
9/30/2009	14665 2001466501	MARGARET SHEEHAN 23099 Barwood Ln N Bldg 3 Boca Raton, FL 33428-6727		\$715.05	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
10/26/2009	14701 2001470101	TABAKOVIC, ELVIR 700 SUNBROOK GRAND RAPIDS, MI 49508		\$15,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
3/25/2010	14888 2001488801	MARCOS SAWICKI 590 BLADEN LAVAL, QC H7W 4S1		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.

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In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
3/25/2010	14891 2001489101	LINDA WHITE 172 Helen St		\$600.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Hamden, CT 06514						
12/6/2010	15160 2001516001	Corey R Telfair 1322 Carson Dr	Corey Telfair	\$4,995.00	U	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Prattville, AL 36067						
12/8/2010	15173 2001517301	Tammy C Goode 4537 Mockingbird Ln		\$0.00	P	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Maiden, NC 828-446-8572						
2/8/2011	15208 2001520801	Anthony W Givens Jr 6008 Hope Dr		\$0.00	U	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Temple Hills, MD 20748						

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EXHIBIT C

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
4/4/2011	15225 2001522501	Jessica Bruntz 101 Corona Ct		\$76.00	P	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Corralitos, CA 95076						
4/8/2011	15231 2001523101	William F Harmon 2425 Sage Rd Apt No 26		\$1,437.93	P	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Houston, TX 77056						
4/8/2011	15232 2001523201	William F Harmon 2425 Sage Rd Apt No 26		\$1,437.93	Р	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Houston, TX 77056						
4/8/2011	15233 2001523301	William F Harmon 2425 Sage Rd Apt No 26		\$1,437.93	А	Circuit City Stores, Inc.	\$0.00	The claim was filed after the applicable bar date and, therefore, should be expunged.
		Houston, TX 77056						